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REMARKS

The Examiner is asked to acknowledge that the certified copies of applicants' priority documents have been safely received. No appropriate numbered box was checked at 13 of the Office Action Summary.

The rejection of claims 1-6 and 29-35 under 35 USC 103 as unpatentable over Manning et al. '007 in view of Takahashi et al. '044, the rejection of claims 7-15 under 35 USC 103 as unpatentable over Sato et al. '457 in view of Takahashi et al. '044, and the rejection of claims 16-28 and 36-41 under 35 USC 103 as unpatentable over Manning et al. '007 in view of Takahashi et al. '044 further in view of Skinner '400 are respectfully traversed.

Applicants continue to rely upon the arguments presented in the Request for Reconsideration filed July 16, 2002 and the Reply to Comments in Advisory Action filed January 16, 2003. Applicants submit again with respect that the references do not teach or suggest the invention claimed here.

The Examiner states in the fifth paragraph on page 2 of the Final Rejection that the disclosure in Manning et al. '007 is pertinent because "[o]ne of ordinary skill in the art would

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certainly realize that polyurethanes can be cured" and that "[m]ost polymers are capable of radiation curing." The polymers mentioned in Manning et al. '007 are not indicated to be radiation curable and, indeed, as previously argued on the record, Skinner '400 expressly indicates that for resins used in its compositions, radiation curable polymers, specifically polyurethanes, are not preferred. A review of the instant application shows that there are instances where ionizing radiation curable resins are urethane based but those materials need to contain unsaturation while in other instances of the specification there is specific discussion of non-ionizing radiation curable resins including polyurethanes. See, for example, the discussion in the specification at page 43, lines 3 to 14, the paragraph bridging pages 56 and 57, page 63, first full paragraph and page 70, lines 2 to 13. It is therefore incorrect to state that, as a class, "polyurethanes can be cured." The makeup of the polyurethane determines whether it is capable of being cured, let alone being cured by ionizing radiation. The premise for the rejection therefore falls. Thus, with respect, it is respectfully submitted that the justification recited in the

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Final Rejection is unwarranted and the rejection should be withdrawn.

Applicants again point out that not one of the references cited describes the specific use of an ionizing radiation-curable resin in a protective layer or a top coat of a decorative material. Lacking such disclosure, it is not understood how one properly can assert that an artisan, following a review of these references, would have any reason to use a stress relaxing layer to help relax shrinkage stress caused when the ionizing radiation-curable resin is cured. The rationale for the rejection is classic hindsight.

Applicants also presented arguments in the paragraph bridging pages 4 and 5 of the Request For Reconsideration filed July 16, 2002 explaining how and why the various sets of working and comparative examples established patentability here. To date, there has been no comment with respect to those arguments.

With respect to the rejection of claims 7-15 using Sato et al. '457 as a primary reference, there is no mention thereof in the patent of radiation curing; indeed, the top coat applied in that patent is a water based curable top coat where curing takes place by heat; see the discussion in the reference at column 4, lines 23

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to 25 and the last step in patent claim 1. The claims patentably define thereon.

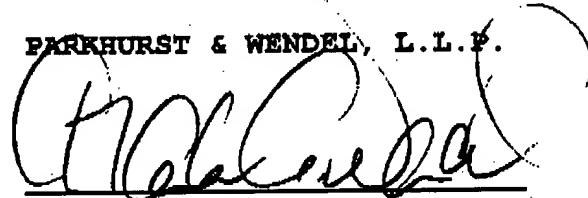
In summary, no cited reference discloses or suggests a decorative material with a protective layer or top coat layer formed of an ionizing radiation-curable resin. It is believed in context it is apparent that the curable resin is cured to be able to use the claimed decorative material. Lacking any proper reason in the art to be concerned about a decorative material having a protective layer or top coat layer formed from an ionizing radiation-curable resin, there is no direction to the invention claimed here.

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In view of the foregoing remarks, it is respectfully submitted that the claims patentably define over the cited art and rejection should be withdrawn.

Respectfully submitted,

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